

<b>MEETING:</b>	Audit and Governance Committee
<b>DATE:</b>	Wednesday, 20 January 2021
<b>TIME:</b>	4.00 pm
<b>VENUE:</b>	THIS MEETING WILL BE HELD VIRTUALLY

## MINUTES

**Present** Councillors Lofts (Chair), Richardson, Barnard and P. Birkinshaw together with Independent Members - Ms K Armitage, Ms D Brown, Mr S Gill, Mr P Johnson and Mr M Marks

### 20. DECLARATIONS OF PECUNIARY AND NON-PECUNIARY INTEREST

There were no declarations of interest from Members in respect of items on the agenda.

### 21. MINUTES

The minutes of the meeting held on the 2<sup>nd</sup> December, 2020 were taken as read and signed by the Chair as a correct record.

Written responses to questions arising from the Minutes by Member of the Committee were provided as follows:

- Meetings had been held between the Service Director Finance and the Head of Internal Audit, Anti-Fraud and Assurance with one Independent Member to discuss specific issues. It was noted that Independent Members still had no access to the Council's intranet nor unfettered access to all BMBC information. This matter was to be explored further with the Monitoring Officer and the Chief Executive. It was noted, however, that this matter was still being pursued but had been delayed because of the Covid pandemic. In addition, a SharePoint site would also be available for Members, but this had also been delayed
- It was not clear what plans were in place to reduce debt as loans were reaching maturity and appeared to be replaced by new loans. Whilst appreciative of the Medium Term Financial Strategy with 70% fixed rate debt and 30% interest rate risk debt there was concern at the overall debt level and when and how this would be reduced. It was acknowledged, however, that the reserves position was healthy and needed to be taken into account when looking at debt levels
- Reference was made to the current position with regard to pension liability which it was noted, due to stock market movement, was now in a surplus position and questions were asked with regard to the possibility of plans being introduced to lock in this surplus. It was also pointed out that this Committee had not undertaken an overview of the governance, controls and risk management of this domain and neither was it know whether any internal audit work had been undertaken in this area
- In relation to the Glassworks it was noted that the External Auditors had suggested the need for the Committee to be kept informed of progress on the

scheme. It was suggested that members of the Committee should have access to Project Board monthly meeting minutes as this would enable it to fulfil its responsibility for the development and monitoring of Corporate Governance. It was noted that the Service Director Finance had scheduled a number of meetings over the next six months to take these matters forward

- It was suggested that pre-meetings of the Committee should be held with Members only to discuss issues. This would enable the Committee to develop a team approach and prioritise time more effectively. It was noted that this was the approach adopted by the majority of FTSE 250 Audit Committees
- In relation to questioning on the impact on Council finances of the third national lockdown, it was reported that the current estimated net cost of dealing with Covid was around £15m. The forecast was revised almost on a daily basis to reflect the ever changing circumstances and new government guidance. The main financial impact arising from the current lockdown was a further reduction in income from the Council's fees and charges which had been recovering prior to the latest restrictions (car parking income etc.)

## **22. ANNUAL GOVERNANCE REVIEW PROCESS**

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report providing an update of the Annual Governance Review Process that had been determined for 2020/21 and which would be used to influence and assist in the preparation of the Council's Statutory Annual Governance Statement for 2020/21.

The report outlined in detail the work that would inform the Annual Governance Review process. The Committee was also reminded that the Local Code of Corporate Governance provided the overall statement of the Council's corporate governance principles and commitments which had been approved at the meeting on the 29<sup>th</sup> July and by full Council on the 24<sup>th</sup> September, 2020.

The preparation of the Annual Governance Statement was undertaken in accordance with CIPFA/SOLACE guidance. The Framework referred to therein defined the principles that should underpin the governance structures of the organisation and also provided an opportunity to test existing governance structures and principles against those set out the guidance framework

The proposed timescales for the Annual Governance Review Process were outlined but it was noted that there was still ongoing discussion nationally about the timescales for the publication of the Statutory Accounts and, therefore, the AGS in 2021 due to the ongoing impact of the Covid pandemic. Early indications were, however, that this would probably be the 30<sup>th</sup> September, 2021.

Mr G Mills, representing the External Auditor, commented that as part of the wider approach to the Value for Money conclusion for 2021 they would be liaising closely with the Head of Internal Audit, Anti-Fraud and Assurance on some of the other external reviews that the Council already had as this would inform their judgement on the Council's overall arrangements for 2021. In relation to the accounts and audit deadlines for this year, whilst nothing had been agreed yet, he too commented that there had been a suggestion that the deadline may be the end of September. Across the country there were a significant number of Local Authority audits for 2019/20 that were still ongoing and given the pool of public sector auditors was relatively small it was highly unlikely that the deadline would move back to the end of July this year or

indeed any other year particularly given the increased expectations around audit quality and audit documentation. Once the new deadline had been agreed, the External Auditor would be in contact with the Service Director Finance and the Head of internal Audit, Anti-Fraud and Assurance as well as other colleagues to plan the audit approach for 2020/21.

The Chair noted the comments about other authorities still having outstanding audits and he commended External Audit and Local Authority Staff for the way in which they had ensured that the Barnsley audit had been completed ahead of the deadline which was a tremendous achievement.

**RESOLVED:**

- (i) That the Annual Review Process for 2020/21 be noted;
- (ii) That the new Local Code of Corporate Governance previously approved at the Committee on the 29<sup>th</sup> July 2020 be noted; and
- (iii) That the outputs from the Annual Governance Review process for 2020/21, which will be reported to the Committee later in the year, be noted and used to inform the development of the Annual Governance Statement.

**23. RISK MANAGEMENT UPDATE**

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report providing an update on the development of the new Risk Management Process (a presentation upon which Members were given prior to the meeting), and summarising the current risks on the Strategic Risk Register.

The report outlined:

- the current position with regard to the development of the new SharePoint system
- the work being undertaken to develop the supporting risk management strategy, policy and procedures,
- the way in which the Risk Management System would be populated with the latest risks
- The work being undertaken over the next few weeks to expand on the strategic concerns and areas of focus
- The timetable of reporting being developed to ensure that the Senior Management Team and Business Units were managing risks and ensuring necessary escalations as well as the reporting of risks to Cabinet
- The intention to submit regular management updates on progress to this Committee in order to provide assurances that the new arrangements were effective

The new system would be launched from 1<sup>st</sup> April and, in addition, Members of the Committee would have the opportunity to periodically choose to explore certain risks in more detail by inviting risk owners to attend meetings to talk through the actions and assurances. Once fully developed, all Members of the Committee would be

provided with a link to access the Risk Dashboard so that they could see for themselves the risks identified, and the actions being taken to ameliorate those risks.

Written responses to questions asked by Members of the Committee were provided as follows:

- In principle the new SharePoint system would be accessible to all employees to see, however, through the access permissions, only staff with the relevant access permissions would be able to change anything
- There was the functionality to keep a 'risk' limited to certain Business Units or Head of Service but this was likely to be very much the exception than the rule
- The system was very simple as it used functionality that most staff were familiar with and the PowerBI Dashboard (which was the window to the system) was very simple. In addition, a guide would be made available and possibly a staff training tutorial on the staff intranet training module

**RESOLVED** that the report and update be received and noted.

#### **24. INTERNAL AUDIT PLANNING CONSULTATION PAPER FOR 2021/22**

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report outlining the annual audit planning process and seeking the Committees views with regard to the potential projects for inclusion within the draft Internal Audit Plan for 2021/22.

The report, in outlining the background and timetable for the Annual Internal Audit Planning Process, detailed the actions to be undertaken, key factors to be considered and areas of work to be identified.

Specific reference was made to the following:

- The audit of the financial systems (which was completed on a 3-year cyclical basis unless circumstances dictated something different). This approach had been agreed with the Service Director Finance as part of the annual planning process for 2020/21
- The need to ensure sufficient overall coverage was provided across all Directorates to enable the Head of Internal Audit, Anti-Fraud and Assurance to give an annual opinion on the effectiveness of the Council's Control, Risk and Governance arrangements and, in addition, where possible, to have capacity to provide advisory support to management
- The need for the audit planning process to identify all areas of work that Internal Audit were concerned about and were, therefore, seeking assurance on. In this respect, this Committee and management would need to be satisfied that where areas of assurance extended beyond resources and/or capacity of Internal Audit, alternative sources of assurance were identified and resourced
- It was important to ensure that the work of both Internal and External Audit was used to the benefit of both organisations. This would be both mutually beneficial and more cost effective
- Members of the Committee were asked to consider key risk and areas of concern where Internal Audit coverage might be appropriate and to pass suggestions to the Chair for collation and notification to the Head of Internal Audit, Anti-Fraud and Assurance

- The Indicative Plan would be prepared for consideration at the March meeting, however, the difficulties of setting a plan for a 12-month period were referred to and particular reference was made to the circumstances of the past year. It was proposed, therefore, to adopt a quarterly 'flexible' approach to the Plan for 2020/21 as this would enable the Plan to be more responsive to changing needs and requirements. An assurance was given, however, that because of the liaison arrangements in place with Directorates and Senior Management Team, the Plan would be kept constantly updated to keep it relevant throughout the year. Revisions and changes would then be incorporated into the quarterly progress reports submitted to this Committee
- It was felt that the engagement of Senior Management was extremely good and demonstrated a culture of openness and commitment to improve

In the ensuing discussion, reference was made to the following:

- It was noted that prior to the meeting a number of suggestions for items to be considered for inclusion within the Plan had been submitted. Whilst it was acknowledged that not all these would be able to be incorporated within the Plan, a request was made that when the Plan was next submitted for approval an update could be provided on all the specific issues that had been raised by members together with reasons as to why any items had not been included. The Head of Internal Audit, Anti-Fraud and Assurance stated that it was his intention to submit such a list against which would be a rationale as to why issues had not been included within the Plan. If, however, an issue was raised, against which there was required to be a level of assurance which could not be included within the Plan, then management would have to outline how assurance was to be achieved. This should assist in developing an holistic approach to assurance
- Referring to the above, the Head of Internal Audit, Anti-Fraud and Assurance referred to how the PowerBI dashboard would record risks together with how assurances were obtained against each risk. It was noted that in the event that Internal Audit were not able to give assurance on any particular item, there would, nevertheless be a random sample taken to ensure that management were obtaining adequate assurance against such risks

Written responses to questions asked by Members of the Committee were provided as follows:

- In relation to potential projects for 2021/22 , it was noted that almost all areas of the council had, to some degree, been exposed to financial risks as a result of Covid 19. The specific areas of priority would come out of further discussions with the Senior Management Team and with individual Business Units, however, every piece of Internal Audit work would consider the Covid 19 implications/impact
- The following projects would all be included for consideration
  - Procurement – Partnership Contracts – the approval and validation of contracts – it was noted that Partnerships was an area being looked at from a governance perspective already
  - Validity of Covid 19 grants/grant regimes and business rate relief given to local businesses – the Corporate Anti-Fraud Team would have oversight of the Business Support Grants on an ongoing basis

- Data Protection – this would always be covered in some way by Internal Audit and the Data Protections Officer
- Business Continuity Plan/ Counter Fraud Work – this linked very much to the Covid-19 response work
- Glassworks risk management and financial controls – this would continue to have an Internal Audit oversight
- Exploration of efficiencies (different ways of working including reduced levels of office and other accommodation, technology, working from home etc.) – this was included within the new ‘Our Even Better’ Strategy as part of the 2021/2024 Medium Term Financial Strategy process. An update on this would be provided in due course
- Exploration of different ways of providing services (libraries)
- It was noted that a key part of the planning process was to ensure sufficient overall coverage was provided across all Directorates to enable the Head of Audit, Anti-Fraud and Assurance to provide a service. Questions were asked as to whether or not there were currently enough audit staff to provide this. It was reported that the breadth and depth of Internal Audit coverage was an important factor for consideration but also taking risks into account. The Head of Audit, Anti-Fraud and Assurance was not unduly concerned about not being able to do enough work
- Referring to engagement with Senior Management, there was not much more that could be done to bring about further improvements as Internal Audit had clear and unfettered access to management. Whilst liaison and communication was essential, that needed to be managed to ensure Internal Audit’s objectivity and independence was preserved
- There had not been an increase in suspected fraud activity as, if anything, there had been a dropping-off of referrals. Fraud activity was down generally apart from the increase in work around the Business Support Grant work as part of the Covid-19 response

**RESOLVED:**

- (i) That the report and potential projects for consideration in the Internal Audit Plan 2021/22 be noted;
- (ii) That nominations of items for possible inclusion in the Internal Audit Plan be passed to the Chair for consideration by Internal Audit; and
- (iii) That insofar as this Committee is concerned, the proposed planning process be approved on the grounds that it is satisfied that the process is sufficiently robust and will enable a value-added Audit Plan to be produced that is informed by risk through consultation with appropriate Senior Management.

**25. INTERNAL AUDIT PROGRESS REPORT 2020/21**

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report providing a summary of the Internal Audit activity completed and the key issues arising from it for the period 16<sup>th</sup> November to 31<sup>st</sup> December, 2020.

The report, which was presented by Mrs S Bradley (Audit Manager), outlined, amongst other things:

- The progress of the Internal Audit Plan delivery up to the 31<sup>st</sup> December, 2020 analysed by the number of plan assignments producing a report and the audit days delivered by Directorate/Service. It was reported that 79% of the Internal Audit and Corporate Anti-Fraud Plans had been delivered. Including the external clients, the assurance work and the DPO role, 72% of the planned work had been delivered to date. This should give Members assurance that the Service was on track in terms of planned delivery for this time of the year
- A total of 5 reports had been issued in the period with 24 being issued in the previous reporting period. All the reports issued had resulted in a positive assurance opinion. One of the reports, a DPO Assurance Review, had a high implication in terms of categorisation in view of the need to remind staff who the Data Protection Officer was together with the purpose of that role. This action had now been discharged
- The work that was currently ongoing together with the status of that work
- Information about the quarter 3 Performance Indicators. It was pleasing to note there were no concerns to raise, however, whilst productivity was slightly down on target, this was largely due to the profile of annual leave being taken at this time of the year and the Service was confident that the Plan would be delivered
- Based on the audits reported in the period an overall reasonable assurance option was considered to be appropriate

A written response to a question asked by Members of the Committee was provided in relation to the outcome of the Information Governance Awareness surveys and the awarding of a 'high' management action. As previously reported, there was a lack of awareness/misunderstanding of who the Data Protection Officer was and what the remit of that role was. This matter had been actioned via the issuing of a corporate communications newsletter

#### **RESOLVED:**

- (i) that the issues arising from the completed internal audit work for the period along with the responses received from management be noted;
- (ii) that the assurance opinion on the adequacy and effectiveness of the Authority's Internal Control Framework based on the work of Internal Audit in the period to the 31<sup>st</sup> December, 2020 be noted;
- (iii) that the progress against the Internal Audit Plan for 2020/21 for the period to the 31<sup>st</sup> December, 2020 be noted; and
- (iv) that the performance of the Internal Audit Division for the period be noted.

#### **26. EXTERNAL AUDIT - ANNUAL AUDIT LETTER**

The Council's External Auditor (Grant Thornton) submitted their Annual Audit Letter summarising the key findings arising from the work undertaken for the Council and its subsidiaries for the year ended 31<sup>st</sup> March, 2020, detailing the reports issued including those submitted to Council on the 26<sup>th</sup> November, 2020 and to this Committee on the 28<sup>th</sup> October, the audit fees charged (including the way these had

been calculated) and outlining the scope of the audit and the arrangements for undertaking additional work for which separate fees were applicable.

Mr G Mills, representing the External Auditor, explained the following:

- this was a high-level summary of the ISO 260 report previously submitted and was indeed the last annual audit letter that would be submitted as, because of a change in the way audits were to be undertaken, it was to be replaced by an auditor's report
- a clean unqualified opinion had been issued on the Council and the Group's financial statements on the 30<sup>th</sup> November, 2020. This was particularly pleasing given that over half of Local Authority Audits had not been signed off by the deadline date
- there had been an emphasis of matter paragraph included within the report in respect of the uncertainty over the valuations of the Council's land and buildings and the Authority's share of the pension funds property investments given the Coronavirus pandemic. This was, however, fairly typical of a number of audits undertaken throughout the year
- in relation to the Whole of Government Accounts (WGA) review, this was still ongoing the work for which was now largely completed. It was hoped that these would be completed by the end of the month, but this was dependent upon the resolution of an IT issue which was preventing the accounts being uploaded. This was a national issue rather than being Barnsley specific. He also reported that it was fairly typical for the WGA audit to be undertaken a month or so after the main audit. Once this was concluded the audit certificate would be issued which would formally close the 2019/20 audit. The External Auditor was satisfied, however, that the WGA work had no bearing on the opinion issued on the main accounts and the Value for Money Conclusion
- the Auditors were satisfied that in relation to Value for Money arrangements the Council had put in place proper arrangements to ensure economy, efficiency and effectiveness in its use of resources
- the Appendices highlighted a summary of the reports issued together with the overall audit fee and the variation for the 2019/20 year.
- Arising out of the above, there was a discussion of the fees and additional charges within the context of the additional work that had been undertaken.
  - An explanation was provided of the way in which fees were set together with the rationale for the amounts charged.
  - In relation to the variations of fees against the PSAA scale fee, these were discussed with the Service Director Finance/Section 151 Officer who could either agree or disagree with the proposal. Grant Thornton then smutted them to PSAA informing them whether or not the Section 151 Officer agreed or disagreed. Ultimately, PSAA reached a view on whether to approve or reject the fee variation. Whilst the fee variations looked significant, Mr Mills believed that these needed to be considered in the context of where scale fees were now compared to 5-10 years ago – on average 50% lower. Additionally, in the last 3-4 years the expectations from the Financial Reporting Council (the External Auditors Regulatory) on audit quality and documentation had rightly increased significantly. This had resulted in significant levels of audit challenge and work done particularly in respect of Property, Plant and Equipment and Pension balances in the accounts. Again, this was set

out in the Redmond Review report. It was also pointed out that the Ministry of Housing, Communities and Local Government had recently made £15m available to support local authorities with expected increases in audit fees for 2020/21. In relation to the 2020/21 audit fee, it was anticipated that similar levels of variation would apply given the Financial Reporting Council's continued focus on Property Plant and Equipment and Pensions, increasing areas of focus in respect of other estimates and judgements (the new ISA540), testing for fraud and also the revised Value for Money Conclusion audit work. The fees would be discussed with the Service Director Finance/Section 151 Officer shortly

- It was anticipated that a formal decision on the variation of fees would be made towards the end of February. Grant Thornton and most other auditors within the sector had been highlighting the additional work undertaken and PSAA had been discussing with CIPFA and the Ministry of Housing, Communities and Local Government the implications of that.

Mr Mills asked to place on record this thanks and appreciation to the Service Director Finance and his staff for the work they had undertaken in order to meet the deadline of 30<sup>th</sup> November, 2020. The Chair reminded Members that he had made similar comments at the Council meeting on the 26<sup>th</sup> November, 2020 when he had commented the work of both Council Officers as well as that of the External Auditor.

Written responses to questions asked by Members of the Committee were provided as follows (where not referred to above):

- The fact that well over 50% of Local Authorities had not had their accounts signed off by the required deadline reinforced the view that Grant Thornton had performed to a very high standard in terms of the timetable
- In relation to training provided on financial statements and annual reporting, it was noted that annual accounts and financial reporting workshops were held for local authority clients. Separate ones were provided for NHS clients. These typically took place in February and were attended by client contacts at Deputy Section 151 Officer and Chief Accountant level and were well received by clients. BMBC colleagues were invited and were always well represented. Invitations for the 2020/21 client workshops had been issued and it was anticipated that BMBC staff would once again be in attendance
- The national 2020/21 accounts and audit timetable hadn't been finalised yet, however, given the backlog of 2019/20 audits still ongoing, the impact of home working, the small pool of public sector auditors to draw from (all issues highlighted within the Redmond Review Report), it was very unlikely that the audit date would return to 31<sup>st</sup> July. There was a suggestion that this could be 30<sup>th</sup> September as reported above. Clearly Grant Thornton would do their best to work to whatever deadline was issued, however, this would be dependent upon their overall resourcing position as a national public sector team, their ability to perform appropriate audit planning by the end of April across the client base and the delivery of the NHS audits, prior to commencing the local government year-end audits (again, all the challenges flagged by the Redmond Report)

**RESOLVED** that the Annual Audit Letter be received.

## **27. EXTERNAL AUDIT - UPDATE REPORT**

The Council's External Auditor (Grant Thornton) reported on recent work undertaken and on future developments anticipated.

The External Auditors had met the Executive Director Core Services and the Service Director Finance last week to discuss the 2020/21 audit work. This had been an extremely useful meeting and such meetings would continue, possibly including the Chief Executive, on a quarterly basis. A meeting had also been held with the Head of Internal Audit, Anti-Fraud and Assurance to commence work on the changed approach to Value for Money work. External Audit would also continue to liaise with officers to provide training/awareness sessions for Members of the Committee on some of the key issues impacting on local authorities recently and particular reference was made to the issuing of a couple of public interest reports, one at Nottingham City Council in relation to their Energy Company and, more recently, in relation to the London Borough of Croydon and their interaction with their Housing Development Company.

The Housing Benefit Audit was being finalised and work was continuing on the pooling of Housing Receipts Grant which meant that work on the 2020/21 audit would commence before Easter.

In response to questioning, Mr Mills reported that the expectation was that the revised approach to Value for Money Work would probably require 10-20% more time compared to previous years which would largely be at a Manager and Engagement Lead level as the work required was highly specialised requiring liaison with senior staff within Local Authorities and NHS bodies. This would, of course, impact on the workload allocation within the External Audit Team and steps were taken to ensure that resources were appropriately allocated.

**RESOLVED** that the update be noted.

## **28. BUSINESS IMPROVEMENT, HUMAN RESOURCES AND COMMUNICATIONS GOVERNANCE DOMAIN UPDATE REPORT**

The Service Director Business Improvement, Human Resources and Communications submitted an information report giving an overview of the functions of the Business Improvement, Human Resources and Communications Business Unit together with information about the progress against the assurance programme in the areas of Performance Management and Equality and Inclusion.

The report outlined the seven broad functions of the Unit, the areas of responsibility in relation to the Annual Governance Statement and focused on Business Improvement, Intelligence and Equality and Inclusion.

Particular reference was made to the work and operation of the Business Improvement and Intelligence Team which was responsible for delivering the Corporate Plan Performance Report. This was submitted on a quarterly basis to the Senior Management Team, Cabinet and, when required, the Overview and Scrutiny Committee. The Team was currently preparing the next Council Plan for 2021-24 which would go live from April and at the same time and to the same timescales was preparing the Barnsley 2030 Place based Plan.

The Team was looking to reduce, streamline and sharpen the number of Performance Indicators so that they incorporated more relevant critical success factors.

With regard to Equality and Inclusion it was noted that the Business Unit was driven by the Public Sector Equality Duty and the work undertaken in this area undertaken within the last 12 months was outlined within the report.

The report then went on to outline other improvement activities in which the Unit were involved, and particular reference was made to the activity entitled 'Success Factors' which would provide an opportunity to improve the demographic data of employees.

The report concluded by outlining the work that was ongoing to support the Annual Governance Statement 2019/20 Action Plan.

Written responses to questions asked by Members of the Committee were provided as follows:

- It was reported that the Service performance was measured against the Business Unit Performance Indicators on a quarterly basis. These were internal Performance Indicators and were not made public, however, they were challenged at Business Unit Management Meetings and subsequently at the quarterly Core performance session by peer Service Directors and the Executive Director Core Services. Quarter 3 performance was currently being collated but quarter 2 showed that the Team were rated amber for income generation and red for customer self-servicing for information on the website. This was due to new rules on website accessibility and documents had to be removed due to non-compliance. Two Performance Indicators were not currently rated due to being new indicators based on internal Power BI usage and data management
- As previously reported, the Council Plan for 2021/24 was due to be implemented from the 1<sup>st</sup> April. The Plan would be made public and presented to Cabinet on the 24<sup>th</sup> March, 2021. The Barnsley Plan 2030 was due to be made public in Spring 2021 (the exact date being determined by the Purdah period when known) and consideration would also have to be given to the continuing impact/prevalence of Covid at that time. This time-frame was, therefore, being kept under review

**RESOLVED** that the report be received, and performance of the Service be noted.

## **29. LGA RECOVERY AND RENEWAL PANEL FINDINGS**

The Executive Director Core Services submitted, for information, a report submitted to Cabinet on the 16<sup>th</sup> December, 2020 on the findings from the Local Government Association (LGA) Recovery and Renewal Panel that took place on the 20<sup>th</sup> August, 2020.

The Executive Director outlined the background to the review and indicated that the findings had been very positive. The Panel felt that the Authority had shown great leadership in terms of the way it had responded and in particular the way it had

demonstrated very clear leadership of Place, the way local businesses had been supported, good communications, the early payment of business grants as well as the proactive advice given through Enterprising Barnsley.

The Partnership arrangements had also been recognised, particularly the Area Teams as well as the partnership with schools. It was noted that within Barnsley the approach and relationship with Academy schools was excellent and this had not changed from when they had been local authority schools.

Recognition had also been given to the 'one Council' organisational response and the very quick development of smart working plans, IT provision and the rapid movement to virtual council, cabinet and other meetings. The way that Members and Officers had embraced technology and the wider focus on staff health and well-being was also recognised.

A number of areas had been identified for consideration and these were outlined within the report together with comments, reflections and proposed actions and particular reference was made in this respect to Jobs-led Recovery ambitions, the use of volunteers and the need to be sufficiently prepared for the magnitude of the changes in the retail and office markets.

In the ensuing discussion the following matters were raised:

- Reference was made to the importance of the use of volunteers and the number that had come forward to assist which was very much welcomed
- Staff within Enterprising Barnsley were doing a significant amount of work on the numbers of jobs lost and retail businesses that had closed. This information would be shared once it became available. It was suggested that some staff currently on furlough may be on 'deferred redundancy'
- Strategically in terms of retail and the leisure sectors it was particularly important that the Council became a facilitator to drive improvements forward and questions were asked, therefore, what plans were in place and what organisations would be involved. The Executive Director stressed that work was currently underway to do just that and had commenced in the Summer. The Executive Director Place had been working with a number of colleagues including the Chamber of Commerce to ensure that plans were in place and to pre-empt some of the challenges that were likely to be faced. It was also pointed out that the Place Directorate had commissioned various pieces of work looking at the forecasting and trends for both Barnsley Town Centre and for all the principal towns in the Borough. This would ensure that the economic impact of the pandemic was minimised

Written responses to questions asked by Members of the Committee were provided as follows:

- It was noted that the Council had engaged the Local Government Association to undertake the review in order to ensure the approach the Council was taking was as effective as it could be
- It was acknowledged that this was an excellent report that gave assurance that the Council was being proactive in its response to the pandemic and, as

stated earlier, the partnership and liaison arrangements and with academy schools was excellent

- A strategy for the use of vacant retail and commercial properties in the Town Centre was currently being developed and could be brought to a future meeting

**RESOLVED** that the report be received.

### **30. AUDIT COMMITTEE WORK PLAN**

The Committee received the indicative Work Plan for the period 3<sup>rd</sup> June 2020 to 14<sup>th</sup> April, 2021.

The Head of Internal Audit, Anti-Fraud and Assurance briefly commented upon the programming of reports from services about the wider aspects of Governance. It was confirmed that an assurance report on governance would be submitted to each meeting.

Arising out of the above, reference was made to the current position with regard to the municipal elections scheduled for May 2021. The position was currently unclear as to whether or not they would go ahead but in the absence of firm information otherwise, plans were still being made by the Council for them to proceed although it was recognised that there would be difficulties and particularly in the event that the lockdown was extended into March/April.

**RESOLVED** that the core work plan for meetings of the Audit and Governance Committee be approved and reviewed on a regular basis.

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Chair